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**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	: Case No. 08-35653 (KRH)
	: Jointly Administered
CIRCUIT CITY STORES, INC., et al.	: Chapter 11
	: Debtors.

**RESPONSE OF OHIO DEPARTMENT OF COMMERCE TO LIQUIDATING
TRUST'S EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS FILED BY
TAXING AUTHORITIES (REDUCTION OF CERTAIN IMPARTIALLY VALID
CLAIMS; DISALLOWANCE OF CERTAIN INVALID CLAIMS;
DISALLOWANCE OF CERTAIN DUPLICATE CLAIMS; RECLASSIFICATION
OF CERTAIN CLAIMS; DISALLOWANCE OF CERTAIN LATE FILED
CLAIMS; DISALLOWANCE OR REDUCTION OF CERTAIN INVALID
CLAIMS; AND FIXING THE AMOUNT OF CERTAIN CLAIMS)**

The Ohio Department of Commerce ("Commerce"), by and through Ohio Attorney General Mike DeWine, hereby responds to the *Liquidating Trust's Eighteenth Omnibus Objection to Claims* filed February 28, 2011 (doc. #10062). The Liquidating Trust asserts that claim 12889 filed by Commerce in the amount of \$296,593.63 should be disallowed and expunged as the Liquidating Trust's books and records reflect no liability.

As filed, the proof of claim “creates a prima facie valid claim”. The burden is on the objecting party, here, the Liquidating Trust, to “produce sufficient evidence to negate this prima facie validity of the claim”. In re Mission of Care, Inc., 164 B.R. 877 (Bankr.De.1994). The Liquidating Trust’s bare assertion that its records do not show any liability to Commerce is insufficient to meet that burden.

Wherefore, for the above reasons, Commerce respectfully requests that the Court deny the Liquidating Trust’s objection and allow the proof of claim as filed by Commerce.

Respectfully submitted,

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing *Response of Ohio Department of Commerce* to Liquidating Trust’s Eighteenth Omnibus Objection was served electronic filing this 7th day of April, 2011 upon the Service List.

/s/ Victoria D. Garry
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